



# United States Department of the Interior

NATIONAL PARK SERVICE  
1849 C Street, N.W.  
Washington, D.C. 20240

MAY 23 2008

Re: **Herron School of Art Campus, Museum Building, 1601 N. Pennsylvania St.,  
Indianapolis, Indiana**  
Project Number:  
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank your associates, for speaking with me via conference call on April 10, 2008, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Herron School of Art Campus, Museum Building, is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 5 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on March 25, 2008, by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built 1905-1906, the Herron School of Art Campus is located in the Herron-Morton Place Historic District. Along with the Art Building, the Museum Building was certified as contributing to the significance of this historic district on June 16, 2006. The nearly completed rehabilitation of the Museum Building was found not to meet the Standards for Rehabilitation owing to the subdivision of two second floor galleries.

I agree with TPS that in museums, open gallery space is a character-defining feature—indeed, in almost every case it is the primary feature of the interior. However, as pointed out during our conversation, the Museum Building contains a number of galleries. In this case, the larger and more prominent galleries extending across the front of the building on each floor have been retained in their full volume. This is a positive aspect of the project. Yet the two side galleries on the second floor, also contribute significantly to the overall historic character of the building, and I agree that the manner in which they have been subdivided both impairs the rooms themselves and diminishes their contribution to that historic character.

These two galleries feature prominent cornices, deeply coved ceilings, and large skylights. Although they are smaller than the front gallery at the second floor, they otherwise resemble it closely. Prior to rehabilitation, they retained both their volume and their principal features. During the rehabilitation, each of these spaces was divided by a new solid wall that extends from the floor to the cove ceiling and continues upward to bisect the skylight. I agree with TPS that this treatment causes the project to contravene Standards 2 and 5. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 5 states: *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."*

While the project in its present state does not meet the Standards for Rehabilitation, I believe it can be brought into conformance with them if the spatial characteristics of the two galleries in question were restored. Ideally, this would be accomplished by removing the two partitions. However, it could also be accomplished sufficient to meet the Standards by lowering the height of the new partition to the bottom of the cornice in each gallery so that the full extent of the cove ceiling and skylight were visible from both partitioned spaces. Clear glass, with minimal framing detailed to obtain acoustical separation between the two spaces and that is clearly differentiated from the historic finishes, could be installed above the solid partition. I note that that a nearly identical solution was originally proposed by you on the drawing marked A-205, dated January 16, 2007. This solution was also recommended in the TPS denial letter of March 25, 2008. With this modification, an observer will get a sufficiently strong sense of the original character of the former gallery spaces upon entering them from any direction.

I have considered the proposal to attach mirrors at the top of the solid partitions in place of clear glass. This proposal was advanced in your previous discussions with TPS, in . . . letter to me dated April 3, 2008, and in the conference call. While mirrors in some cases can give an illusion of greater depth, I find that such a treatment would not be sufficient to meet the Standards in this situation.

I also note in this regard that . . . letter mentions the Old City Hall, 445 Fifth Street, Columbus, Indiana, that featured a demising wall with mirrors in lieu of glass, and that was previously certified by the National Park Service on July 23, 1987. Department of the Interior regulations governing the program state that "Because the circumstances of each rehabilitation project are unique to the particular certified historic structure involved, certifications that may have been granted to other rehabilitations are not specifically applicable and may not be relied on by owners as applicable to other projects." [36 CFR Part 67.6(1)]. Thus, the certifications granted to this or any other project cannot compel the Secretary of the Interior to certify the rehabilitation of the Herron School of Art Campus Museum Building unless the rehabilitation meets the applicable statutory standard, which is that the rehabilitation must be consistent with the historic character of the property.

If you choose to proceed with the corrective measures described above, I would suggest that you submit drawings showing the modifications to the partitions in order to secure approval before proceeding. You may submit any proposals, with a copy to the Indiana Department of Natural Resources, to me at Technical Preservation Services, National Park Service, Attention: . . . Note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized flourish at the end.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-IN  
IRS